WHAT IS CLAIMED IS:

- 1. A method of capturing dictations for use in transcriptions, said method comprising:
- a) dictating dictation information onto at least one recording medium that stores said dictation information in the form of recording medium data;
- b) simultaneously recording onto at least one computer audio file in the form of computer audio file data; and
 - c) making changes to the recording medium data based on required corresponding changes in the dictation information
- wherein said changes to the recording medium data are automatically reflected in the computer audio file data on a real time basis.
 - 2. The method of claim 1, wherein said recording medium is a magnetic tape.
 - 3. The method of claim 1, wherein said dictations comprise transcription information.
 - 4. The method of claim 1, wherein said dictation information is spliced into time elements and a unique identifier each is associated with each of said time elements.

- 5. The method of claim 4, wherein said recording medium comprises at least two channels, a first channel being used for storing said recording medium data and a second channel being used for storing said unique identifier.
- 6. The method of claim 5, wherein said unique identifiers are generated by:
- i) generating a train of pulses;
- ii) feeding the pulses to a counter;
- 5 iii) feeding results of the counter to an encoding logic, wherein parallel data is converted to a serial data;
 - iv) outputting the serial data following start bits to form said unique identifier;
 - v) amplifying and feeding the unique identifier to the second channel; and
- 10 vi) parallely feeding the serial data to a receiver-transmitter and communicating to a communications port of the computer.
 - 7. The method of claim 4, wherein each of switching function events on a device used to record in the recording medium generate a unique switching function event identifier each, said unique switching function event identifier being different from said unique identifiers corresponding to said time elements of information.

- 8. The method of claim 6 further comprising:
- vii) receiving the information from a sound port and inputting the information into the computer audio file in the form of digitized data;
- viii) receiving the identifier data from the communications port; and
- 5 ix) maintaining a table which store said unique identifier data and corresponding locations in the computer audio file in a computer table file.
 - 9. The method of claim 8 wherein the computer is capable of interpreting the unique switching function identifiers and perform corresponding events in the computer to change the computer audio file and contents of the table stored in the computer table file appropriately.
 - 10. The method of claim 8 wherein said switching function events is one of record, play, rewind, fast forward, stop and save.
 - 11. The method of claim 10 wherein when a record function is encountered, the first channel receives the dictated information and the second channel receives the unique identifier data.

- 12. The method of claim 10 wherein when a stop switching function event is encountered, the computer pauses inputting information into the computer file while the device pauses recording.
- 13. The method of claim 10 wherein when the play function is encountered the first channel outputs the dictation information and the second channel outputs waveforms corresponding to the unique identifier.
- 14. The method of claim 10, wherein when a rewind switching function is initiated, the computer suspends inputting dictation information into the computer audio file until further input is received from the communications port.
- 15. The method of claim 10, when an overwrite dictate is performed, the first channel receives overwrite dictation information and the second channel receives new unique identifiers.
- 16. The method of claim 15, wherein the computer captures the new identifiers and replaces the corresponding contents of the table stored in the computer table file along with file locations corresponding to the overwritten dictation information.

- 17. The method of claim 11 wherein the computer captures the unique identifiers and the dictation information from appropriate ports and appends the table stored in the computer table file and the computer audio file respectively.
- 18. The method of claim 13 wherein the computer receives unique identifiers corresponding to the dictation information on the first channel and moves pointers in the computer table file to appropriate location to match the information output from the first channel.
- 19. The method of claim 10, wherein after a dictation session is completed, a special function key is initiated corresponding to a save function and the computer interprets this save function to perform a save operation on the recorded computer audio file to a desired digital voice file format.
- 20. The method of claim 6, wherein the unique identifier data recorded on the recording medium is converted to a digital pulse by a process comprising:

detecting a transition from a 1 to 0 or a 0 to 1;

creating a digital waveform based on results of said detecting; processing the digital wave form to remove start bits;

feeding to a shift register driven by a same clock frequency used to generate data bits; and

loading to the receiver-transmitter.

21. A system for performing dictations comprising:

at least one recording device that records dictation information on to a recording medium;

at least one computer that creates a computer audio file that comprises said dictation information,

wherein when changes are made to the information recorded in the recording medium, these changes are automatically reflected in the computer audio file on a real time basis.

- 22. The system of claim 21, wherein said recording medium is a magnetic tape.
- 23. The system of claim 21, wherein said dictations comprise transcription information.
- 24. The system of claim 21, wherein said dictation information is spliced into time elements and a unique identifier each is associated with each of said time elements.

- 25. The system of claim 24, wherein said recording medium comprises at least two channels, a first channel being used for storing said recording medium data and a second channel being used for storing said unique identifier.
 - 26. The system of claim 25, wherein said system further comprises: a pulse generator for generating pulses; a counter that receives the pulses;
- an encoding logic that receives the results of the counter, said encoder logic converting parallel data to serial data to form unique identifier data;
 - an amplifier to amplify and feed the serial data to the second channel;
 - a receiver-transmitter that parallely receives the serial data and communicates to a communications port of the computer.
 - 27. The system of claim 24, wherein each of switching function events on a device used to record in the recording medium generate a unique switching function event identifier each, said unique switching function event identifier being different from said unique identifiers corresponding to said time elements of information.

28. The system of claim 26 wherein the computer further comprises:

a dictation information receiver located in the computer for receiving the dictation information from a sound port and inputting the dictation information into the computer audio file in the form of digitized data;

a identifier receiver that receives the unique identifier data from the communications port; and

a table which comprises said unique identifiers and corresponding locations, said table being stored in a computer table file.

- 29. The system of claim 28 wherein the computer is capable of interpreting the unique switching function identifiers and perform corresponding events in the computer to change the computer audio file and contents of the table stored in the computer table file appropriately.
- 30. The system of claim 28 wherein said switching function events is one of record, play, rewind, fast forward, stop and save.
- 31. The system of claim 30 wherein when a record function is encountered, the first channel is capable of receiving the dictated information and the second channel is capable of receiving the unique identifier data.

- 32. The system of claim 30 wherein when a stop switching function event is encountered, the computer is capable of stopping inputting information into the computer audio file while the device pauses recording.
- 33. The system of claim 30 wherein when the play function is encountered the first channel is capable of outputting the dictation information and the second channel is capable of outputting waveforms corresponding to the unique identifier.
- 34. The system of claim 30, wherein when a rewind switching function is initiated, the computer is capable of suspending inputting dictation information into the computer audio file until further input is received from the communications port.
- 35. The system of claim 30, when an overwrite dictate is performed, the first channel is capable of receiving overwrite dictation information and the second channel is capable of receiving new unique identifiers.
- 36. The system of claim 35, wherein the computer is capable of capturing the new identifiers and replacing the corresponding contents of the table stored in the computer table file along with file locations corresponding to the overwritten dictation information.

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- 37. The system of claim 31 wherein the computer is capable of capturing the unique identifiers and the dictation information from appropriate ports and capable of appending the table stored in the computer table file and the computer audio file respectively.
- 38. The system of claim 33 wherein the computer is capable of receiving unique identifiers corresponding to the dictation information on the first channel and further capable of moving pointers in the computer table file to appropriate location to match the information output from the first channel.
- 39. The system of claim 30, wherein after a dictation session is completed, a special function key is initiated corresponding to a save function and the computer is capable of interpreting this save function to perform a save operation on the recorded computer audio file to a desired digital voice file format.
- 40. The system of claim 26, wherein the system further comprises:

 a transition detector that detects a transition from a 1 to 0 or a 0 to 1;

 a waveform generator that creates a digital waveform based on results
 generated by the detector; and

a shift register driven by a same clock frequency used to generate data bits that receives the digital waveform.

a receiver-transmitter that outputs data.